UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 04-1107

KERWIN S. HARMON,

Plaintiff - Appellant,

versus

WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY,

Defendant - Appellee,

versus

INTERNAL REVENUE SERVICE,

Third Party Defendant - Appellee.

Appeal from the United States District Court for the District of Maryland, at Greenbelt. Deborah K. Chasanow, District Judge. (CA-03-28-DKC)

Submitted: March 11, 2004 Decided: March 18, 2004

Before WIDENER, WILKINSON, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Kerwin S. Harmon, Appellant Pro Se. Gerard J. Stief, WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY, Washington, D.C.; Paula Keyser Speck, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Kerwin S. Harmon appeals the district court's order dismissing his suit against his employer, the Washington Metropolitan Area Transit Authority, for recovery of wages withheld in accordance with a tax lien. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Harmon v. WMATA, No. CA-03-28-DKC (D. Md. filed Nov. 26, 2003 & entered Dec. 1, 2003). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED